

# The effect of budget goal clarity, organizational commitment, accounting control, and adherence to laws on the perception of government performance of Central Lombok Regency

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## ABSTRACT

This research was conducted to examine the effect of budget goal clarity, organizational commitment, accounting control and adherence to laws on the perceptions of government performance. The respondents consists of the structural positions in a regional government such as the chair person of a body, an agency, a division, a subdivision, and the team of government performance report of Central Lombok Regency. It used a purposive sampling method to get the respondents. They were asked to respond a set of questions in a questionnaire. Of the 90 questionnaires distributed, only 78 questionnaires were valid for analysis. The data were analyzed using multi-linear regression method with SPSS 18.0. The results show that budget goal clarity and organizational commitment have an effect on the perception of government performance. The accounting control and adherence to laws have no effect on the perceptions of government performance. It implies that is important to have observation of planning and budget execution as well as the local government commitment to make the financial transaction control and adherence of laws run effectively. The local government shall obey the existing laws in order to integrate the strategic plan system, governance accounting system, budgeting system and exchequer system into an integrated system by improving human resource and information technology.

## ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh kejelasan sasaran anggaran, komitmen organisasi, pengendalian akuntansi dan kepatuhan terhadap undang-undang terhadap persepsi kinerja pemerintah. Responden terdiri dari jabatan struktural di pemerintahan daerah seperti ketua/pimpinan lembaga, agency, divisi, subdivisi, dan tim pelaporan kinerja pemerintah Kabupaten Lombok Tengah. Penelitian ini menggunakan metode purposive sampling untuk mendapatkan responden. Mereka diminta untuk merespon serangkaian pertanyaan dalam kuesioner. Dari 90 kuesioner, hanya 78 kuesioner yang valid untuk analisis. Data dianalisis dengan menggunakan metode regresi multi-linear dengan SPSS 18.0. Hasil penelitian menunjukkan bahwa kejelasan sasaran anggaran dan komitmen organisasi berpengaruh pada persepsi kinerja pemerintah. Kontrol akuntansi dan kepatuhan terhadap hukum tidak berpengaruh pada persepsi kinerja pemerintah. Implikasinya, bahwa memang penting untuk memiliki pengamatan perencanaan dan pelaksanaan anggaran serta komitmen pemerintah daerah untuk melakukan kontrol transaksi keuangan dan kepatuhan hukum berjalan efektif. Pemerintah daerah wajib mematuhi hukum yang ada untuk mengintegrasikan sistem rencana strategisnya, sistem akuntansi pemerintahan, sistem penganggaran dan sistem bendahara menjadi sebuah sistem yang terintegrasi dengan meningkatkan sumber daya manusia dan teknologi informasi.

## 1. INTRODUCTION

The accountability of the performance of public

sector organizations in the form of Government Performance Report (known in Indonesia as LKj-IP)

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is originated from the issuance of Presidential Instruction No. 7 of 1999 on Government Performance Accountability (better known in Indonesia as AKIP). It is as one of the government's efforts to improve the implementation of good governance and accountability. The National Institute of Administration (LAN), then, followed up the Presidential Instruction by issuing the Decree of the Head of National Institute of Administration No. 589/IX/6/Y/99 on the guidelines of the government performance accountability reporting. In 2003, the National Institute of Administration re-issued the Decree of the Head of the National Institute of Administration (LAN) No. 239/IX/6/8/2003 for the improvement of the guidelines for the preparation of government performance accountability reporting which enhanced the Decree No. 589/IX/6/Y/99 (Solikin 2006).

Law Number 17 of 2003 on State Finance mentions that the important factor in improving budgeting process on public sector is the implementation of performance-based budgeting. In implementing the performance-based budgeting, there should be a unification of performance accountability systems into a budgeting system. If they are not unified, there might be duplications in the preparation of the performance plan and budget plan (Nasution 2004).

Government Regulation (PP) No. 8 of 2006 on the Government Finance and Performance Reporting recognizes that the need for a merger of the two types of reports is adequately met. Even the description of this Government Regulation also mentions the need for integration of the government accountability systems with strategic planning systems, budgeting systems and government accounting systems. The highly integrated systems are expected to replace the Presidential Instruction No. 7 of 1999 (Solikin 2006).

The implementation of the mandate of Article 20 (3) of Government Regulation No. 8 of 2006 on the Government Performance Reporting has given birth to Presidential Regulation of Republic of Indonesia No. 29 of 2014 concerning the Government Performance Accountability System (better known as SAKIP). It is based on the consideration of Articles 14, 27 and 30 of Presidential Regulation No. 29 of 2014 has given birth to the Regulation of Ministry of State Apparatus Enforcement and Bureaucratic Reform (known as PERMENPAN RB) No. 53 of 2014 on Technical Guidelines for Performance Agreement, Performance Reporting and the Review Rules of the Government Performance Reporting, and PERMENPAN RB No. 12 of 2015 on the Guide-

lines for the Evaluation of the Implementation of the Government Performance Accountability System.

The evaluation conducted by PERMENPAN RB includes an evaluation of the components of Government Performance Accountability as well as the assessments and conclusions. The evaluation of the components of Government Performance Accountability consists of performance planning, performance measurement, performance reporting, internal performance evaluation, and performance achievement. The assessment of the components includes the planning aspects with a weight of 35%, performance measurement with a weight of 20%, performance reporting with a weight of 15%, performance evaluation with a weight of 10%, and performance achievement with a weight of 20%.

The concluding result of government performance report evaluation was done by adding all the components. The final value of the sum of the components would be used to determine the level of government performance accountability with the following categories: 1), AA (Very Excellent) with value > 90-100; 2), A (Excellent) with value > 80-90; 3), BB (Very Good) with value > 70-80; 4), B (Good, needs a little improvement) with values > 60-70; 5), C (Enough/Sufficient, needs a lot of improvement that are not fundamental) with value > 50-60; 6), D (Poor, needs a lot of improvements, including a fundamental change) with values > 30-50, and 7), E (Very Poor, needs a lot of improvement and fundamental change) with value of 0-30.

The results of the evaluation of the Government Performance Report of Central Lombok Regency from the Ministry of State Apparatus Enforcement and Bureaucratic Reform (better known as PERMENPAN RB) for 3 years, from 2013 to 2015, are presented in Table 1.

Based on Table 1, the results of evaluation indicate that the Local Government of Central Lombok Regency has made progress in achieving the goals and objectives that have been determined, but the score obtained is CC (enough/sufficient) indicating that the local government has not been optimal in managing the performance to achieve the goals and objectives.

The Government Performance Report (LKj-IP) of Lombok Tengah Regency essentially consists of a report containing performance accountability and financial accountability. Performance accountability consists of 14 strategic goals and 30 strategic objectives with 59 Key Performance Indicators. The determination of the performance has been stipulated in Regional Regulation (Perda) No. 9 of 2011 on

**Table 1**  
**Results of Government Performance Report Evaluation of Central Lombok Regency 2013-2015**

No.	Year	Score	Interpretation	Characteristics of the Institution
1.	2013	C	Poor. It needs a lot of improvements, including fundamental changes.	The System and order are less reliable. Having a performance management system but needs a lot of minor improvements and fundamental changes.
2.	2014	C	Poor. It needs a lot of improvements, including fundamental changes.	The system and order are less reliable. Having a performance management system but needs a lot of minor improvements and fundamental changes.
3.	2015	CC	Enough/Sufficient. It needs a lot of improvements that are not fundamental.	The performance accountability is quite good. Having adherence to policy, a system which can be used to produce performance information for accountability.

Source: Report of Government Performance Evaluation of Lombok Tengah Regency 2013-2015.

Medium Term Development Plan (RPJMD) of Central Lombok Regency 2011-2015. Based on the assessment of the regency team of Government Performance Report, the results of the achievement of the government performance for a period of 3 years can be seen in Table 2.

Based on Table 2, the results of performance achievement for the last three years cumulatively are good. But, judging from the respective strategic goal and strategic objective, some still have low targets, as shown in Table 3.

Based on Table 3, of the 14 strategic objectives, there are four strategic objectives that have poor/very poor value (28.57 percent). For the strategic goals, of the 30 strategic goals, there are 5 goals that have poor/very poor value (16.67 percent). From the above data, it can be concluded that there are still some mistakes made during the planning that are not followed by accurate data.

The Government Performance Report containing the financial accountability is related to the results of examination by the Indonesian Supreme Audit Agency (BPK). Central Lombok Regency received an Unqualified Opinion for 3 (three) consecutive years from 2012 to 2014, as shown in Table 4.

Based on the examination of the Indonesian Supreme Audit Agency on the Local Government Finance Statement of Central Lombok Regency of 2015, there are still findings related to variable of budget goal clarity, accounting control system and adherence to laws. Budget goal clarity in the local government related to the findings of the Indonesian Supreme Audit Agency (BPK) includes: 1) the reimbursement of the rest of money that must be accounted for has not been entirely on time; 2) the excess payment of salaries for employees who have retired and died.

There are still findings in the accounting controls, as parts of the internal control system such as: 1) Budgeting for capital expenditure on 5 Regional

Work Units (SKPD) is not appropriate; 2) Inventory Administration on 4 Regional Work Units (SKPD) is inadequate; 3) Fixed assets administration has not been implemented adequately; 4) Grant expenditures have not been equipped with the accountability report yet. Based on the test results of adherence to the laws, there are still significant non-compliance and misbehavior such as: 1) Overpayments for the work on 7 Regional Work Units (SKPD); 2) Overpayments for official travel spending on 4 Regional Work Units (SKPD); 3) Payment calculations for the work item for the lame unit price in 7 work packages.

Understanding the importance of the above phenomenon, it is necessary to have in-depth study through the study of theory by taking into account the previous studies related to this study. In analyzing the extend of the influence of budget goal clarity, organizational commitment, accounting controls and adherence to laws on the perception of Government Performance on Regional Work Units (SKPD), the researchers use the Agency Theory, the relationship between the principal (owner/shareholder) and the agent (manager). In this study, the principal is the Regional Parliament (legislature) and the agent is the Local Government (executive). In the agency relationship, there is a contract in which the legislature authorizes the executive to manage the government and make the best decision for the legislature.

Implementing the mandate requires additional theory, namely the implementation of public policies consisting of the variables of communications, resources, dispositions or attitudes and bureaucratic structure. All four of these factors must be carried out simultaneously as between one another to have a close relationship (Widyantoro 2009).

This research is the development of a research conducted by Wahyuni et al. (2014), which examined the effect of budget goal clarity, accounting control and reporting systems on the Government

**Table 2**  
**Performance Achievement of Central Lombok Regency Based on the Strategic Objective and Strategic Goal 2012-2014**

No.	Year	Performance Achievement (Based on)		Result	Remark
1.	2012	Strategic Goal	93.15%	Good	Score 86-100 : Good
		Strategic Objective	88.20%		Score 71-85 : Moderate
		Cumulative	90.66%		Score 56-70 : Poor
2.	2013	Strategic Goal	137.831%	Good	Score ≤ 55 : Very Poor
		Strategic Objective	140.575%		
		Cumulative	139.203%		
3.	2014	Strategic Goal	122.537%	Good	
		Strategic Objective	134.679%		
		Cumulative	128.608%		

Source: Public Development Administration of Regional Secretariat of Central Lombok Regency.

Performance Accountability. This study replaces the variable of reporting system with the variable of adherence to laws, and adds independent variable of organizational commitment.

Adherence to laws will encourage the smoothness of program so that the desired goals or objectives can be achieved, i.e. performance accountability (Fatmala 2014). Meanwhile, organizational commitment, in relation to the implementation of government accountability, at least has to pay attention to the principle of the commitment of the leaders and the entire staff to perform management of the implementation of the mission so as to be accountable. (LAN & BPKP 2004: 56).

Several previous studies creating the research gap are: 1) based on the researches conducted by Kaltsum and Rohman (2013) and Setiawan et al. (2013), the variable of budget goal clarity has a positive and significant effect on the government performance accountability; 2) based on the researches conducted by Septiyani (2010) and Darwanis and Chairunnisa (2013), the variable of budget goal clarity has no effect on the government performance accountability; 3) based on the researches conducted by Purniawan (2012) and Pingka (2013), the variable of organizational commitment has a positive and significant effect on government performance accountability/employee performance; 4) based on the researches conducted by Kurniawan (2011) and Rahayuni (2013), the variable of organizational commitment has no effect on the performance of the organization; 5) based on the researches conducted by Dian and Dewi (2012) and Yulianti et al. (2014), the variable of accounting control has a positive and significant effect on the government performance accountability; 6) based on the researches conducted by Anjarwati (2012) and Herawaty (2011), the variable of accounting

control has no effect on the government performance accountability; 7) based on the researches conducted by Riantiarno and Azlina (2011) and Fatmala (2014), the variable of adherence to laws has a positive and significant effect on the government performance accountability.

Based on the above phenomenon, the formulation of the problem is "Do budget goal clarity, organizational commitment, accounting control and adherence to legislation have an effect on the perception of Government Performance of Central Lombok Regency?"

The objective of this study is to analyze the effect of budget goal clarity, organizational commitment, accounting control and adherence to laws on the perception of government performance of Central Lombok Regency.

## 2. THEORETICAL FRAMEWORK AND HYPOTHESIS

Kenis (1979) said that because of the broadness of the budget goal clarity, the budget goal should be stated specifically, clearly and understandably by anyone who is responsible for it. Budget goal clarity in the context of local government is included in the Regional Strategic Plan (Renstrada) and the Regional Development Program (Propeda), which includes the apparatus for preparing the budget in accordance with the objectives to be achieved by the government, so that the realization will not exceed or equal to the budget established earlier. Therefore, the adequacy of the budget will be achieved (Kusuma 2013).

Istiyani (2009), in drawing up the Regional Budget, the measures undertaken by the local government, according to the Regulation of Ministry of Home Affairs No. 30 of 2007, can be formulated as follows:

**Table 3**  
**Levels of Strategic Goal and Strategic Objective, which do not Achieve the Target of 2014**

Objective	Average Goal Achievement	Criteria of Achievement
1. Improving social welfare in the areas of health and education	The realization of the increase in education	58.80 Poor
2. Improving the implementation of justice, gender equality and children protection	The increased participation of women in development	15.40 Very Poor
3. Increasing economic growth and equitable distribution of public revenue	Increased labor productivity	34.90 Very Poor
	The realization of the decrease in income distribution inequality between groups and between regions	43.48 Very Poor
4. Improving the sustainability of nature and environment.	Establishment of RTRW regulation, Spatial Plan of the City District and Sub-District, Strategic Fast Growing Region	33.33 Very Poor

Source: LKT of Central Lombok Regency 2014.

**Table 4**  
**The Opinion of the Indonesian Supreme Audit Agency (BPK) on the Financial Statement of Central Lombok Regency 2012-2014**

No.	Year	Opinion
1.	2012	Unqualified Opinion with Explanatory Paragraph (WTP DPP)
2.	2013	Unqualified Opinion (WTP)
3.	2014	Unqualified Opinion (WTP)

Source: LHP BPK RI 2012, 2013 and 2014.

1. The preparation of the Draft of Regional Budget Public Policy (KUA) by the Regional Head assisted by Regional Budget Team (TAPD);
2. The discussion and establishment of joint agreement on Regional Budget Public Policy between Local Government (LG) and Regional Legislature;
3. The preparation of Provisional Budget Priority (PPAS) by LG;
4. The discussion and establishment of joint agreement on the Provisional Budget Priority (PPAS) between Regional Head and Regional Legislature;
5. The preparation and submission of Regional Head's Circular on the guidelines of the preparation of Regional Work Unit's Work Plan and Budget (RKA-SKPD) to all Regional Work Units (SKPD);
6. The discussion of Regional Work Unit's Work Plan and Budget (RKA-SKPD) by Regional Budget Team (TAPD) and Regional Work Unit (SKPD);
7. The preparation of the Draft of Regional Regulation (Raperda) on Regional Budget;
8. The preparation of the Draft of Regional Head's Regulation on the translation of Regional Budget.

#### Organizational Commitment

Mowday et al. (1979) stated that organizational commitment is a strong belief in and support for the values and goals to be achieved by the organization. Organizational commitment has at least three characteristics, namely:

1. Effective Commitment. It is a commitment with regard to the willingness to be bound by the organization. The desire to keep staying in an organization is arising from him himself.
2. Continuance commitment. It is a commitment arising from the rational needs. This commitment arises on the basis of profit and loss. Considering what should be sacrificed if he keeps staying in an organization, with the dimensions of other options, benefits, and costs.
3. Normative Commitment. It is a commitment which is based on the norms existing in the individual which contains the individual's belief to be liable to the organization. He feels that he must survive for the reason of loyalty.

#### Accounting Control

Hansen and Mowen (1999) explained that the accounting control of an organization is to ensure that the steps for preparing and recording have been done and the financial integrity of the organization.

tion's activities has been created. Accounting control is part of the internal control related to the purpose of keeping the wealth of the organization and checking the accuracy and reliability of the accounting data (Winidyaningrum 2009). Government Regulation No. 58 of 2005 on Regional Financial Management implies that the important components related to the accounting control include: accounting systems and procedures, authorization, forms/documents and records, and separation of duties

### **Adherence to Laws**

The state finances managed in the government must be accounted for in accordance with the constitutional mandate of the implementation of this function in Indonesia stipulated in the 1945 Constitution of Article 23 paragraph 5 and the Regional Budget law. The government is required to make the state financial accountability. The state financial accountability is part of the public accountability that must be delivered by the government on the use of the state finance obtained from the people and for people's welfare (Aini et al. 2014).

### **Perception of Government Performance**

Accountability can be interpreted as an obligation of an individual or authority entrusted to manage public resources and those which are related to them in order to be able to answer matters concerning with the accountability as an instrument for controlling activities, especially in achieving the results in public service. (Riantiarno and Azlina 2011: 564).

## **Conceptual Framework and Hypothesis Development**

### **Conceptual Framework of the Research**

In this study, the principal is the Regional Parliament (Legislature) and the agent is the Local Government (Executive). In the agency relationship there is a contract in which the legislature authorizes the executive to manage the government and make the best decision for the legislature. Agency relationship in the context of Local Government (LG) is the relationship between the principal (legislature) and the agent (local government/executive), in which the local government performs the process of planning, implementation and reporting on the regional budgets by forming a Team of Regional Budget (TAPD), while Parliament has a role in implementing legislation and supervision.

According to this theory, the relationship be-

tween the principal and the agent is often in conflict due to the difference in interests. This agency relationship often results in a conflict of interest due to the inequality of the goal, where the management does not always act in accordance with the interests of the owner (Messier 2006: 7).

The achievement of the principal's goals requires the theory of policy implementation where the variables of communications, resources, dispositions or attitudes, and bureaucratic structures should be carried out simultaneously because there is a close relationship among them. Other factors also require strategies customized to the capital owned by Regional Work Unit (SKPD).

It could be in the form of financial or non-financial such as policies, resources and utilization of technology. The government's strategy in achieving the objectives outlined in the concept of Regional Medium-term development plan (RPJMD), the Strategic Plan and the Budget Implementation Document (DPA) serves as a cornerstone in the implementation of the budget and government performance report as a form of accountability.

Based on the theoretical study above, a conceptual framework of the study is prepared as a guideline in conducting the research. The research conceptual framework compiled illustrates the effect of the variables of budget goal clarity, organizational commitment, accounting control and adherence to laws, as the independent variables, on the variable of Perceptions of Government Performance (PKIP), as the dependent variable.

### **Hypothesis Development**

#### **Budget Goal Clarity on the Perception of Government Performance (PKIP)**

Bastian (2014: 22), the legislature endorsed the various levels of supervision and inspection for most public sectors, but the law does not address the audit standards more specifically. Most audits of public sector include the interpretation of organizational audit, related to laws including the standards and the restrictions included in the accounting field. In order that the financial statement information get excellent and useful feedback from the members of parliament for the improvement of the government performance, members of Parliament also need to encourage the government to provide qualified financial statements which are understandable, transparent and reliable (Harun 2009: 57).

The research conducted by Purniawan (2012) examines the influence of budget goal clarity, accounting control and organizational commitment on the Government Performance Accountability.

The results show that the budget goal clarity of the cities and regencies in Yogyakarta has a significant positive effect on the government performance accountability. And the research conducted by Dian and Dewi (2012) shows that the budget goal clarity has a positive and significant effect on the government performance accountability. So, the hypothesis is as follows:

H<sub>1</sub>: Budget Goal Clarity has significant effect on the Perception of Government Performance.

### **Organizational Commitment on the Perception of Government Performance (PKIP)**

LAN & BPKP (2004: 56) states that one of the principles in the implementation of the accountability in the government agency is that there must be the commitment of the leaders and the entire staff of the agency can manage the implementation of the mission to be accountable. According to Luthans (2006: 24), commitment is an attitude that has a strong desire to keep on staying in certain organization, to strive as desired by the organization and to have confidence in the acceptance and value of the organization.

The researchers who studied the organizational commitment are Purniawan (2012) and Pingka (2013). The results indicate that organizational commitment has positive and significant effect on the government performance accountability (AKIP)/performance of apparatus. Based on the theoretical and previous studies, the hypothesis is as follows:

H<sub>2</sub>: Organizational Commitment has significant effect on the Perception of Government Performance.

### **Accounting Control on the Perception of Government Performance (PKIP)**

Control is a process through which the management of an organization makes a reasonable belief that resources are used effectively and efficiently to achieve the organization's mission and plans, reliable financial reporting, and follow the relevant policy, law, and regulations. Economical, efficient, effective, just and equitable utilization of resources can be done by way of good management control. One type of management control is a financial control by utilizing the accounting system (Darma 2004).

Kusumaningrum (2010) points out that a good report is a report which is drawn up honestly, objectively and transparently. The government is obliged to provide financial information and other information that will be used by the parties con-

cerned in making decision related to economic, social, and politic. The hypothesis is as follows:

H<sub>3</sub> : Accounting Control has significant effect on the Perception of Government Performance.

### **The Effect of Adherence to Laws on the Perception of Government Performance (PKIP)**

The presentation of financial statements of public sector is obviously mandated by law as the responsibility of the executive to the legislative. Lack of the government's follow-up on the indications of state financial violation through mark-up practices, budget discipline breach, corruption, and others cannot be separated from the weaknesses of the Parliament itself in understanding the importance of government financial reports as a major media of the government accountability to the parliament (Harun 2009: 55-57).

A research conducted by Zirman et al. (2010) on the effect of local government officials' competence, financial accountability application, work motivation and adherence to laws on the perception of government performance shows that adherence to laws has a positive and significant effect on the perception of government performance. Rofika and Ardianto (2014) who examined the effect of the variable of adherence to laws on the perception of government performance stated that adherence to laws has a significant influence on the perception of government performance. Based on the theoretical previous studies, the hypothesis is as follows:

H<sub>4</sub> : Adherence to Laws has significant effect on the Perception of Government Performance.

## **3. RESEARCH METHOD**

### **Type of Research**

This is an associative research, which finds a relationship between one variable and another variable. There are three relationships such as between the variables, namely symmetrical, causal and interactive. Causal relationship is a cause and effect relationship (Sugiyono 2015: 59). So, there are 4 (four) independent variables (affecting variables) and 1 (one) dependent variable (affected variable).

### **Location and Time of the Research**

The research location is the Local Government of Central Lombok Regency in 2016

### **Population, Sample and Sampling Technique**

The population in this study is 283 consisting of all teams that prepare Government Performance Report (LKj-IP) of the Regional Work Unit of Central Lombok Regency consisting of 39 Regional Official

Work Units (SKPD) (as many as 267 people) and Team of Government Performance Report (LKj-IP) of Central Lombok Regency (as many as 16 people), in which each of them has responsibility for financial management and financial accountability of the Regional Work Unit (SKPD).

The selected samples were 2 respondents from each Regional Work Unit (SKPD). So, 39 Regional Work Units  $\times$  2 = 78 people, and 12 people selected from the Team of Government Performance Report of Regency. Thus, the total respondents are 90 respondents. It used non-probability sampling method commonly called purposive sampling technique. This technique was used because the information taken was from the sources that were intentionally selected based on the criteria established by the researchers.

### **Operational Definition of Variables**

#### **Budget Goals Clarity**

Budget goal clarity (X1) indicates the extent to which the budget goals of the Regional Work Unit's programs and activities are stated specifically, clearly and understood by anyone who is responsible for the budget. The instrument consists of several indicators, among others are: (1) The understanding of the objectives of the Regional Work Unit's Work Plan and Budget (RKA-SKPD), (2) The condition of the objectives of the Regional Work Unit's Work Plan and Budget (RKA-SKPD) is an important thing and needs to be prioritized, (3) Lack of clarity of the objective of the Regional Work Unit's Work Plan and Budget (RKA-SKPD), (4) Understanding fully the objective of the Regional Work Unit's Work Plan and Budget (RKA-SKPD), (5) Consistency between the Objectives of the Regional Work Unit's Work Plan and Budget (RKA-SKPD) and the Regional Budget. The instrument of budget clarity is a modification of the research conducted by Istiyani (2009) which consists of 5 (five) questions using a Likert scale of 5 (five) point.

#### **Organizational Commitment**

Organizational commitment (X2) is defined as the belief in and strong support for the values and goals to be achieved by the organization. The instrument of organizational commitment has three main components as indicators in the research: 1) Affective commitment; 2) Continuance commitment; and 3) Normative commitment. The instrument of organizational commitment is a modification of the research conducted by Pingka (2013) comprising 6 questions that are measured using a Likert scale of 5 (five) point.

#### **Accounting Control**

Accounting Control (X3) is all procedures and formal systems that use information to maintain or change the pattern of the organization's activities. The indicators of accounting controls are 1) Accounting systems and procedures; 2) Authorization; 3) Forms/Documents and Records; and 4) Separation of duties. The instrument of accounting control is a modification of the research conducted by Winidyaningrum (2009) with 7 questions measured using a Likert scale of 5 (five) point.

#### **Adherence to Laws**

Adherence to Laws (X4) provides information about how far the effectiveness of the application of rules and regulations. The variable of adherence to laws is measured using an instrument which is adopted and developed by Fatmala (2014). This statement is measured by: 1) The adherence to the implementation of government performance accountability; 2) The procedure of the preparation of financial reports in accordance with the applicable regulations; and 3) The guidelines for the preparation/manufacture of government performance report in accordance with applicable regulations. The instrument of adherence to laws consists of 8 questions that are measured using a Likert scale of 5 (five) point.

#### **Perception of Government Performance**

Perception of Government Performance (Y) is defined as an obligation to give an accountability, to answer and to explain the performance and the actions of a person/legal entity/leader of an organization to the party who has the right or in authority to request the information or accountability (LAN and BPKP 2004: 56). The indicators used are 1) Accountability of honesty, 2) Accountability of law, 3) Accountability of process, 4) Accountability of program, and 5) Accountability of policy. These indicators are measured using an instrument developed by Putra (2013). The instrument of Government Performance Accountability (AKIP) consists of 9 (nine) questions which are measured using a Likert scale of 5 (five) point.

#### **Data Analysis Procedure**

Data analysis procedure is used to test the descriptive statistics test. The measurement of reliability of each indicator is done by using Cronbach's coefficient alpha ( $\alpha$ ). A variable is said to be reliable if it gives Cronbach alpha value  $> 0.7$  (Ghozali 2013: 48). Validity test can be conducted by bivariate correlations between each score of the questionnaire



with a total throughout the questionnaire. When the correlation of each questionnaire is above 0.3, the questionnaire is considered a valid questionnaire (Sugiyono 2013: 126).

Hypothesis testing is using multiple regression analysis, so it requires classical assumption test. The assumption is the tests of multicollinearity, heteroscedasticity and normality. These tests are necessary because there are consequences that may occur if the assumption cannot be fulfilled.

#### **Data Analysis**

This analysis is used because this study analyzes the influence between the dependent variable and several independent variables using multiple linear regression, determination coefficient test ( $R^2$ ) and statistical test  $t$ .

### **4. DATA ANALYSIS AND DISCUSSION**

#### **Results of Questionnaires Distribution**

Of the 90 questionnaires distributed, 5 questionnaires were not returned, and 7 questionnaires were invalid. So, the data that could be collected was 78 respondents.

#### **Descriptive Statistics of Variables**

##### **Budget Goal Clarity**

Based on Appendix 1.1, the average score for the variable of budget goal clarity is 4.28. When compared with the Table of Score Category at each interval, it can be concluded that the average respondent answered "Very much: Understand/important/obvious/comprehend/appropriate" to Budget Goal Clarity, because the estimation interval results can be explained that the variable of budget goal clarity is located between 4.20 and 5.00.

##### **Organizational Commitment**

Based on Appendix 1.2, it can be seen that the average score for the variable of organizational commitment is 4.00. When compared with Table of Score Category at each interval, it can be concluded that the average respondent answered "agree/appropriate/proud/often/support" to the statement, because the estimation interval results can be explained that the variable of organizational commitment is located between 3.40 and 4.19.

##### **Accounting Control**

Based on Appendix 1.3, it can be seen that the average score for the variable of accounting control is 4.35. When compared with Table of Score Category at each interval, it can be concluded that the average respondent answered "very appropriate/very

good/always" to the statement, because the interval estimation results can be explained that the variable of accounting control is located between 4.20 and 5.00.

##### **Adherence to Laws**

Based on Appendix 1.4, the average score for the variable of adherence to laws is 4.30. When compared with the Table of Scores Category at each interval, it can be concluded that the average respondent answered "very obedient/always" to the statement, because the interval estimation results can be explained that the variable of adherence to laws is located between 4.20 and 5.00.

#### **Results of Validity and Reliability Test**

The results of validity and reliability test indicate that all statements of both independent variables (budget goal clarity organizational commitment, accounting controls and adherence to law) and dependent variable (the perception of government performance) are declared valid and reliable.

#### **Results of Classical Assumption Test**

It indicates that all statements of both independent variables (budget goal clarity, organizational commitment, accounting controls, and adherence to laws) and dependent variable (the perception of the government performance) do not have any multicollinearity and heteroscedasticity. And the results of the normality test are declared normal.

#### **Results of Hypothesis Test ( $t$ test)**

##### **Regression Coefficient Testing for Budget Goal Clarity**

If sig. (Significance) value  $\leq$  alpha (0.05),  $H_0$  is rejected. Otherwise, if sig. (Significance) value  $>$  alpha (0.05),  $H_0$  is accepted. It can be seen that the sig. value of the variable of Budget Goals Clarity (KSA) is 0.004. Since the value is lower than alpha 5% (0.05), so  $H_0$  is rejected. This means that the budget Goal Clarity has significant influence on the perception of Government Performance.

##### **Regression Coefficient Testing for Organizational Commitment**

If sig. (Significance) value  $\leq$  alpha (0.05),  $H_0$  is rejected. Otherwise, if sig. (Significance) value  $>$  alpha (0.05),  $H_0$  is accepted. It can be seen that the sig. value of the variable of Organizational Commitment (KO) is 0.002. Since the value is lower than alpha 5% (0.05), so  $H_0$  is rejected. This means that organizational commitment has significant influence on the perception of Government Performance.

### Regression Coefficient Testing for Accounting Control

If sig. (Significance) value  $\leq$  alpha (0.05), H0 is rejected. Otherwise, if sig. (Significance) value  $>$  alpha (0.05), H0 is accepted. It can be seen that the sig. value of the variable of accounting control (PA) is 0.683. Since the value is greater than alpha 5% (0.05), so H0 is accepted. This means that the Accounting Control does not have significant influence on the perception of Government Performance.

### Regression Coefficient Testing for Adherence to Laws

If sig. (Significance) value  $\leq$  alpha (0.05), H0 is rejected. Otherwise, if sig. (Significance) value  $>$  alpha (0.05), H0 is accepted. It can be seen that the sig. value of the variable of Adherence to Laws (KPPP) is 0.569. Since the value is greater than alpha 5% (0.05), so H0 is accepted. This means that adherence to Laws does not have significant influence on the perception of Government Performance.

### Results of Determinant Coefficient Test ( $R^2$ )

The determinant coefficient ( $R^2$ ) is 0.348, or 34.8%. This means that 34.8% of Government Performance Perception diversity can be explained by the dependent variable used, namely Clarity Budget Goals, Organizational Commitment, Accounting Control, and Adherence to Laws. The remaining portion of 65.2% is explained by other variables which are not included in the regression models constructed in this study.

### Discussion

#### The Effect of Budget Goals Clarity on the Government Performance Perception

The results of this study indicate that budget goal clarity has a significant effect on the government performance perception. The better the budget goal clarity is, the greater the government performance accountability. To improve the performance accountability requires the clarity of the budget that has been set, because a clear budget goal results in the smoothness of the process in accordance with target set and is able to determine the success or failure of an organization or agency.

#### The Effect of Organizational Commitment on the Government Performance Perception

The results of this study indicate that organizational commitment has a significant effect on the government performance perception. This means that

the higher the commitment of the local government to manage the local finance including the achievement of strategic goals and objectives in the implementation of the performance accountability, the higher the government performance perception in its reporting, so that the performance appraisal will be getting increased.

#### The Effect of Accounting Control on the Government Performance Perception

The results of this study indicate that accounting control does not have significant effect on the government performance perception. This is due to the many activities outside the budget that could potentially lead to fraud and budget irregularities. The fraud or irregularities could be in the form of the number of transactions that are not recorded and are not authorized by the competent authorities resulting that the report cannot be accounted for.

The insignificant effect (positive effect but not significant) of the results of this study could also be associated with the findings of the Indonesian Supreme Audit Board (BPK) related to the conditions that can be reported with regard to the internal control system. The main weaknesses of the internal control system of the financial reporting of the government of Lombok Tengah Regency are: (1) the management of the accounts of expenditure treasurer is less orderly; (2) the budgeting for capital expenditure on 5 (five) Regional Work Units (SKPD) is inappropriate; (3) the administration of inventories on 4 (four) Regional Work Units (SKPD) is inadequate; (4) the administration of the fixed assets has not been implemented adequately; and (5) other assets in the form of Build-Operate-Transfer (BOT) for ten agreements have not been presented in the true value.

#### The Effect of Adherence to Laws on the Government Performance Perception

The results of this study indicate that adherence to laws does not have significant effect on the government performance perception because the applicable regulations cannot be utilized effectively and efficiently, and potentially reduce the quality of reporting and scoring points when examined by both Indonesian Supreme Audit Board (BPK) and the Ministry for the Empowerment of State Apparatus and Bureaucratic Reform (Kementrian PAN dan RB). A number of new regulations that cannot be fully utilized also occur because the system in the preparation of government performance reporting has not been fully integrated, such as the inte-

gration of the strategic planning system, the government accounting system, budgeting system and the treasury system into an integrated computerized system.

The positively insignificant effect could also be associated with the findings of the Supreme Audit Agency (BPK) related to non-compliance and impropriety in testing the compliance with the legislation on the government of Central Lombok Regency. BPK examines the compliance and non-compliance with laws, which have direct effect on the financial statement presentation. The main points of the findings of non-compliance, fraud and impropriety are: (1) the regional income levies are used directly to pay the operating costs; (2) the excess payment of fuel expenditure, physical work, official trips, and the payment of retired payroll; (3) miscalculation in work item payment, delays in work completion.

## **5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS**

Several conclusions that can be drawn from this study are as follows:

1. Budget Goal Clarity has significant effect on Government Performance Perception.
2. Organizational Commitment has significant effect on Government Performance Perception.
3. Accounting Control does not have significant effect on Government Performance Perception.
4. Adherence to Laws does not have significant effect on Government Performance Perception.
5. Budget Goal Clarity, Organizational Commitment, Accounting Control, and Adherence to Laws have an effect on Government Performance Perception in Central Lombok Regency of 34.8%, while the remaining 65.2% is influenced by other variables that are not modeled in this study.

Based on the results, this study has implications related to theoretical, practical, and policies that can be described as follows:

### **1. Theoretical Implication**

This study can provide a constructive contribution related to budget goal clarity, organizational commitment, accounting control, adherence to laws on the perception of government performance, especially in improving the quality of the preparation of Government Performance Report (LKj-IP) in the perspective of agency theory and theory of policy implementation, and as reference material for the next researchers who want to conduct similar research.

### **2. Practical Implication**

Providing evidence that there are still weak-

nesses in the control system and adherence to laws. This is stated in the Investigation Report of Indonesian Supreme Audit Board (BPK) of the Representative NTB Province in 2015, on the findings of the main points of weakness in the control system on the financial reporting of the local governments and the disobedience and impropriety in testing the adherence to laws. Results of the research data processing also show that accounting controls and adherence to laws do not have effect on the perception of government performance.

Providing input for the Government of Central Lombok Regency to improve the system of accounting controls and adherence to laws that are used by structural officials who manage the activities of both regional budget and state budget, so the local government is expected to be able to achieve the budget goals, namely economical, efficient and effective (E3) and to minimize the BPK findings in the future, particularly in the control system and adherence to laws.

### **3. Policy Implication**

For policy makers, this research can be used as an input or consideration in evaluating the policy and in decision-making related to budget goal clarity, organizational commitment, accounting control, and adherence to laws on the perception of government performance. For structural officials, it can be used as study materials and other considerations in financial transactions and performance report to be more assertive on the existing rules and can utilize good resources and reliable information technology in order to improve the quality of local financial accountability.

The researchers realize that, in this study, there are still some limitations that may affect the results. The limitations are as the following.

1. The scope of this study is limited to the Regional Work Units (SKPD) of Central Lombok Regency, thus allowing differences in the results and conclusions of the research if the research is done at the central level or ministries/ agencies and the private sector.
2. This study only uses questionnaires, where the respondents can be subjective in providing the answers of the questionnaires.
3. The study only takes four variables to measure and build the perception of the government performance. There might be other variables that influence the perception of government performance that are not spelled out in the research model.

The researchers propose some suggestions for further researches in order to generate knowledge development and benefits for society as follows:

1. Further researches can expand the location and the subjects of the research, such as in provinces, ministries / agencies and even the private sector
2. Although there is unproven hypothesis in this study, it is advisable to use the variables that have no effect to be re-examined, because in many previous studies, there are significant effects that need to be considered, and the data collection is using secondary data.
3. Further researches can improve the dimensions, indicators and the use of instruments that already have a high validity and reliability in accordance with the development of the government performance assessment.

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## APPENDICES

### Appendix 1

The assessment levels and the percentage of respondents' answers to each statement of the variable of Budget Goal Clarity

Item	Budget Goal Clarity					Total	Score	Percentage Answer (%)					Total (%)
	1	2	3	4	5			1	2	3	4	5	
1	0	0	0	55	23	78	4.29	-	-	-	70,51	29,49	100
2	0	0	0	33	45	78	4.58	-	-	-	42,31	57,69	100
3	0	0	6	51	21	78	4.19	-	-	7,69	65,38	26,92	100
4	1	0	1	55	21	78	4.22	1,28	-	1,28	70,51	26,92	100
5	0	1	4	58	15	78	4.12	-	1,28	5,13	74,36	19,23	100
Average Score							4.28	0.26	0.26	2.82	64.62	32.05	100

Source: Processed Data (2016).

### Appendix 2

The assessment levels and the percentage of respondents' answers to each statement of the variable of Organizational Commitment

Item	Organizational Commitment					Total	Score	Percentage Answer (%)					Total (%)
	1	2	3	4	5			1	2	3	4	5	
1	0	2	14	56	6	78	3.85	-	2.56	17.95	71.79	7.69	100
2	1	0	6	64	7	78	3.97	1.28	-	7.69	82.05	8.97	100
3	0	3	7	53	15	78	4.03	-	3.85	8.97	67.95	19.23	100
4	0	7	20	21	30	78	3.95	-	8.97	25.64	26.92	38.46	100
5	0	0	0	30	48	78	4.62	-	-	-	38.46	61.54	100
6	0	5	25	45	3	78	3.59	-	6.41	32.05	57.69	3.85	100
Average Score							4.00	0.21	3.63	15.38	57.48	23.29	100

Source: Processed Data (2016).

### Appendix 3

The assessment levels and the percentage of respondents' answers to each statement of the variable of Accounting Control

Item	Accounting Control					Total	Score	Percentage Answer (%)					Total (%)
	1	2	3	4	5			1	2	3	4	5	
1	0	0	5	57	16	78	4.14	-	-	6.41	73.08	20.51	100
2	1	3	13	24	37	78	4.19	1.28	3.85	16.67	30.77	47.44	100
3	0	0	3	46	29	78	4.33	-	-	3.85	58.97	37.18	100
4	1	2	1	23	51	78	4.55	1.28	2.56	1.28	29.49	65.38	100
5	0	2	3	22	51	78	4.56	-	2.56	3.85	28.21	65.38	100
6	1	1	5	24	47	78	4.47	1.28	1.28	6.41	30.77	60.26	100
7	0	0	4	55	19	78	4.19	-	-	5.13	70.51	24.36	100
Average Score							4.35	0.55	1.47	6.23	45.97	45.79	100

Source: Processed Data (2016).

#### Appendix 4

The assessment levels and the percentage of respondents' answers to each statement of the variable of Adherence to Laws

Item	Adherence to Laws					Total	Score	Percentage Answer (%)					Total (%)
	1	2	3	4	5			1	2	3	4	5	
1	0	0	0	57	21	78	4.27	-	-	-	73.08	26.92	100
2	0	0	2	46	30	78	4.36	-	-	2.56	58.97	38.46	100
3	0	0	4	44	30	78	4.33	-	-	5.13	56.41	38.46	100
4	0	0	4	39	35	78	4.40	-	-	5.13	50.00	44.87	100
5	3	0	7	41	27	75	4.14	4.00	-	9.33	54.67	36.00	104
6	0	1	6	31	40	78	4.41	-	1.28	7.69	39.74	51.28	100
7	1	1	7	37	32	78	4.26	1.28	1.28	8.97	47.44	41.03	100
8	2	3	4	37	32	78	4.21	2.56	3.85	5.13	47.44	41.03	100
Average Score							4.30	0.98	0.80	5.49	53.47	39.76	100

Source: Processed Data (2016).

#### Appendix 5

Results of One Sample Kolmogorov Smirnov Test (K-S)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		78
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.81991728
Most Extreme Differences	Absolute	.052
	Positive	.041
	Negative	-.052
Kolmogorov-Smirnov Z		.458
Asymp. Sig. (2-tailed)		.985
a. Test distribution is Normal.		
b. Calculated from data.		

Source: data Output SPSS processed, 2016.

#### Appendix 6

Results of Non-Heterokedastisitas Test (Uji Glejser)

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Std. Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.601	1.982		-.303	.763
	Budget Goal Clarity	.111	.077	.184	1.442	.154
	Organizational Commitment	-.047	.055	-.110	-.848	.399
	Accounting Control	.002	.045	.005	.037	.970
	Adherence to Laws	.018	.042	.051	.428	.670

a. Dependent Variable: AbsUt

Source: data Output SPSS processed, 2016.

## Appendix 7

### Multiple Linear Regression Model

Coefficients<sup>a</sup>

	Model	Unstd. Coefficients		Std. Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.700	.655		1.069	.289		
	Budget Goal Clarity	.389	.129	.319	3.017	.004	.797	1.255
	Organizational Commitment	.357	.110	.347	3.248	.002	.782	1.279
	Accounting Control	.042	.103	.043	.410	.683	.814	1.228
	Adherence to Laws	.063	.111	.056	.573	.569	.919	1.088

<sup>a</sup>. Dependent Variable: PKIP

## Appendix 8

### Determination Coefficient

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.590 <sup>a</sup>	.348	.312	.32791	1.804

a. Predictors: (Constant), KPPP, KO, KSA, PA

b. Dependent Variable: LAKIP